

**79-4106. Administration of provisions of article; rules and regulations; agents and employees; bond required of taxpayer, when.** The director of taxation shall administer the provisions of article 41 of chapter 79 of the Kansas Statutes Annotated. The secretary of revenue shall adopt rules and regulations necessary to carry out the provisions and intent of K.S.A. 79-4101 to 79-4105, inclusive. The director of taxation shall appoint such agents and employees as he or she may deem necessary for the proper enforcement and administration of said sections. When, in the judgment of said director of taxation, it is necessary in order to secure the collection of any such tax, penalties or interest due thereon, or to become due under said sections, he or she may require any person subject to such tax to file a bond with him or her in such form and amount as he or she may prescribe.

**History:** L. 1949, ch. 242, § 122; L. 1957, ch. 429, § 36; L. 1972, ch. 342, § 118; July 1.